

EXHIBIT "2"

TOGUT, SEGAL & SEGAL LLP

**Conflicts Counsel for Delphi Corporation, *et al.*
Debtors and Debtors in Possession**

Expense Summary for the Period February 1, 2007 through May 31, 2007

<u>Expense</u>	<u>Amount</u>
Fax	\$0.64
Long-Distance Telephone	\$97.75
Lodging	\$275.89
Meals	\$42.53
Messenger	\$140.16
Miscellaneous	\$360.00
Online Research	\$1,089.69
Overnight Courier	\$976.84
Photocopies	\$2,508.50
Postage	\$52.55
Travel - airfare	\$339.40
Travel - ground	<u>\$1,339.67</u>
TOTAL:	<u>\$7,223.62</u>